



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

LINDA VISTA COMMUNITY MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2010

under the provisions of the

**San Diego Maintenance Assessment District Ordinance
of the San Diego Municipal Code**

and

**Landscaping & Lighting Act of 1972
of the California Streets & Highways Code**

Prepared For
City of San Diego, California

Prepared By
AECOM
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San Diego, CA 92111
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May 2009

CITY OF SAN DIEGO

Mayor

Jerry Sanders

City Council Members

Sherri Lightner
District 1

Carl DeMaio
District 5

Kevin Faulconer
District 2 (Council President Pro Tem)

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District 6

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District 3

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City Attorney

Jan Goldsmith

Chief Operating Officer

Jay Goldstone

City Clerk

Elizabeth Maland

Independent Budget Analyst

Andrea Tevlin

City Engineer

Afshin Oskoui

Assessment Engineer

AECOM USA, Inc.

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Assessment Engineer's Report

Linda Vista Community

Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the LINDA VISTA COMMUNITY MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), AECOM USA, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. _____ ,
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE
_____ DAY OF _____, 2009.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Linda Vista Community
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2009	FY 2010 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	5,477	5,506	--
Total Estimated Assessment:	\$150,080	\$137,608	--
<i>Zone 1</i>	\$117,892	\$108,147	--
<i>Zone 2</i>	\$19,131	\$17,510	--
<i>Zone 3</i>	\$13,057	\$11,952	--
Total Number of EBUs:	8,585.09	8,600.49	--
<i>Zone 1</i>	6,743.76	6,759.16	--
<i>Zone 2</i>	1,094.35	1,094.35	--
<i>Zone 3</i>	746.97	746.97	--
Assessment per EBU:	\$17.48	\$16.00	\$21.30 ⁽³⁾

⁽¹⁾ FY 2010 is the City's Fiscal Year 2010, which begins July 1, 2009 and ends June 30, 2010. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.

⁽³⁾ Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 7.16%.

District History: The District, originally formed in April 1990, was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. The District was re-balloted for Fiscal Year 2003 to allow for an increase in assessments and additional District improvements.

Annual Cost-Indexing: The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

Bonds: No bonds will be issued in connection with this District.

Background

The Linda Vista Community Maintenance Assessment District (District) was established in April 1990, and is generally located within the Linda Vista Planning Area. The purpose of the District was, and still is, to provide for the maintenance of landscaped and hardscaped improvements (i.e., medians, rights-of-way, and gutters). The original Assessment Engineer's Report is on file in the City of San Diego (City) Clerk's Office.

The District boundary, the parcels included, and the method of apportionment was reviewed and re-formulated in March 1998 for the following reasons: compliance with Proposition 218, and response to the addition of new improvements maintained by the District. The latter reason led to the annexation of an additional area of land, and the designation of a new zone (Zone 3).

The added improvements included street trees and rights-of-way on the southerly side of Genesee Avenue from Linda Vista Road to Highway 163 (a primary access route to the freeway). The lands annexed into the District in Fiscal Year 1999 consist of the parcels located within the northerly boundary of the Linda Vista Planning Area, north of Genesee Avenue. Due to the addition of the improvements mentioned above, it was determined that the annexed parcels receive special benefit by the enhancement to the community transportation element.

The re-engineered District was approved in Fiscal Year 1999, by a mail ballot proceeding, with 62.1% of weighted votes supporting the proposed assessments. The Assessment Engineer's Report proposed Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments.

Community representatives requested that the City initiate proceedings to allow for an increase in assessments beyond the amount currently authorized. The City retained AECOM USA, Inc. (AECOM), formerly Boyle Engineering Corporation, to prepare an Assessment Engineer's Report for Fiscal Year 2003 and beyond which provides for an increase in assessments and modification of cost-indexing provisions. These changes were approved, by a mail ballot proceeding, with a majority of weighted votes supporting the proposed modifications.

District Proceedings for Fiscal Year 2010

This District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Ordinance” (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the “Landscaping and Lighting Act of 1972” (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of “Proposition 218” (being Article XIII D of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “Assessment Law”). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer’s Report is to update the District budget and assessments for Fiscal Year 2010. The Fiscal Year 2010 assessments proposed within this Assessment Engineer’s Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIII D do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The boundary of the District generally coincides with the Linda Vista Community Plan, with the exception of lands located in the southern portion of the community along the Friars Road corridor. These lands generally have no means of direct access to Linda Vista Road without leaving the community. In fact, the Linda Vista Community Plan links this area with the Mission Valley Community, stating that these lands are better served by Mission Valley. For these reasons, this area has been excluded from the District.

The Boundary Map and Assessment Diagram for the District are on file in the Maintenance Assessment Districts section of the Park and

Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as Exhibit A.

Project Description

The project to be funded by the proposed assessments is the maintenance of landscaped and hardscaped medians, landscaped and hardscaped rights-of-way, and gutters. The improvements are generally located along the Linda Vista Road corridor; some additional improvements are located along Genesee Avenue, between Linda Vista Road and Highway 163.

Maintenance includes, but is not limited to, these activities: turf mowing, edging and aeration; irrigation; revegetation and replacement of damaged plant material; tree and bush trimming; fertilizing, weeding; and ongoing inspection and repairs. The engineering drawings for the improvements to be maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein by reference.

Based on discussions with US Naval Housing authorities, it has been determined that the Navy is considering funding the construction of landscaped medians in Linda Vista Road though the Chesterton Housing area. It is the City's intention to add maintenance of these medians to the District at such time as the improvements are constructed. It is the intent of this Assessment Engineer's Report to make provision for the maintenance of these proposed medians (constructed by the Navy) by the District upon completion of the improvements and acceptance by the Park and Recreation Department. The existing method of apportioning assessments, with the adjustment of the Location Factor for Zone 3 described herein, is considered appropriate for this addition. If the addition of these maintenance elements creates the need for an increase in assessments beyond the level established in this report, a ballot proceeding in accordance with the provisions of Assessment Law will be required.

The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available

for public inspection during normal business hours.

Separation of General and Special Benefits

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (32.20¢ per square foot of landscaped median and 12.84¢ per square foot of hardscaped median). These cost allocations, reviewed and adjusted annually by the City, are considered to be “general benefits” administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City’s contribution to the public at large, are accordingly considered to be “special benefits” funded by the District.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2010 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto. Assessments authorized and collected as part of these proceedings may be used for future balloting and re-engineering efforts, as may be required from time to time.

Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in District assessments must be approved by property owners via a mail ballot and public hearing process, similar to these proceedings. A majority of ballots received (weighted according to each parcel’s proportionate assessment) must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer’s report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to a factor equal to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) plus 4% allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by

Proposition 218. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2003 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U plus 4%. The maximum authorized assessment rates contained within this Assessment Engineer's Report have been indexed in accordance with these cost-indexing provisions.

Method of Apportionment

Estimated Benefit of the Improvements

The improvements provided by the Linda Vista Community Maintenance Assessment District are listed in the "Description of the Project" section above. In general, the improvements consist of landscaped and hardscaped medians and rights-of-way along Linda Vista Road and Genesee Avenue. The improvements lie along the primary access routes used for inter-community and intra-community trips. Parcels within the District benefit from the improvements in terms of enhanced community image, aesthetics, and public safety.

Apportionment Methodology

The total cost for maintenance of the improvements funded by the District will be assessed to the various parcels in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to each parcel, in relationship to the total EBUs of all the parcels in the District.

EBUs for each parcel have been determined as a function of three factors, a Land Use Factor, a Benefit Factor, and a Location Factor, related as shown in the following equation:

$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$
--

Each of these factors is discussed below. Parcels determined to receive no benefit from maintenance of the District improvements have been assigned zero (0) EBUs.

Land Use Factor

Since the improvements to be maintained by the District are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of landscape improvements maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in Table 1.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor ⁽¹⁾
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit ⁽²⁾
Residential – Duplex	DUP	0.7 per dwelling unit
Residential – Convalescent & Retirement Home	CNV	0.3 per dwelling unit
Agricultural	AGR	0.02 per acre
Commercial – Office & Retail	COM	45.0 per acre
Church & House of Worship	CRH	2.8 per acre
Educational – College & University	ECU	9.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Fire/Police Station	FPS	15.0 per acre
Industrial & Institutional	IND	15.0 per acre
Library	LIB	40.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Developed	PKD	5.0 per acre
Post Office	PST	15.0 per acre
Recreational Facility	REC	3.0 per acre
Undevelopable	UND	0.0 per acre
Utility Facility	UTL	3.0 per acre

⁽¹⁾ Proportional to vehicle trip generation per the City's Transportation Element.

⁽²⁾ For vacant properties zoned residential multi-family, benefit units were estimated based on the allowable density times the parcel acreage.

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

While those traveling streets and roadways enjoy the improvements maintained by the District during their travel, the actual benefit of this enjoyment accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, the Street/Roadway category has been

assigned a Land Use Factor of zero.

The Utility Facility category applies to utility infrastructure facilities, such as water tanks, pump stations, electric power transformer stations, etc. Utility company administrative offices are not included in this category.

Benefit Factor

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. Public safety and aesthetics are the components used for this District.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements maintained.

For a given land use, the composite Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A decimal fraction indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various land use/zoning categories within this District are as shown in Table 2.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (Max. 0.4)	Aesthetics (Max. 0.6)	Composite Benefit Factor (Max. 1.0)
Residential – All	0.4	0.6	1.0
Agricultural	0.4	0.0	0.4
Commercial – Office & Retail	0.4	0.4	0.8
Church & House of Worship	0.4	0.2	0.6
Educational – College & University	0.4	0.2	0.6
Educational – Primary & Secondary	0.4	0.2	0.6
Fire/Police Station	0.4	0.4	0.8
Industrial & Institutional	0.4	0.2	0.6
Library	0.4	0.2	0.6
Open Space (designated)	0.4	0.0	0.4
Park – Developed	0.4	0.0	0.4
Post Office	0.4	0.4	0.8
Recreational Facility	0.4	0.2	0.6
Undevelopable	0.4	0.0	0.4
Utility Facility	0.4	0.0	0.4

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety element of District improvements (landscaped medians). Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

Aesthetics. The degree of benefit received from the aesthetic qualities of landscaped and hardscaped roadway medians and rights-of-way maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped and hardscaped roadway medians and rights-of-way. Commercial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of

benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Agricultural, Open Space, Parks and Utility Facility categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

Location Factor

The District has been subdivided into three zones as shown in Exhibit A. Benefits in each zone vary. This variation in benefit is reflected by the Location Factor. The Location Factor considers the location of a zone relative to the location of the improvements.

Zone 1. Zone 1 comprises the majority of the District along Linda Vista Road from Via Las Cumbres northeast to Genesee Avenue. This reach of Linda Vista Road includes enhanced landscape improvements maintained by the District and serves as the prime arterial/major street providing access to these lands. Zone 1 receives the highest degree of benefit. Zone 1 has been established as the “base zone,” and has been assigned a Location Factor of 1.0.

Zone 2. Zone 2 consists of properties along Linda Vista Road west of Via Las Cumbres, including the University of San Diego. The majority of the median and right-of-way landscaping within the zone is maintained by Zone 2 property owners. It is anticipated that the City will take over maintenance in Zone 2 in the future (not as part of these proceedings). Until such time, however, parcels in Zone 2 receive a lesser degree of benefit than parcels in Zone 1 (whose local median and right-of-way landscaping is maintained by the District). Accordingly, Zone 2 parcels have been assigned a Location Factor of 0.5.

Zone 3. Zone 3 consists of the lands located within the northerly boundary of the Linda Vista Planning Area, north of Genesee Avenue. Zone 3 benefits from the improvements maintained by the District along Genesee Avenue and Linda Vista Road, however, at a lesser degree than Zone 1. Zone 3 has been assigned a Location Factor of 0.5, until such time as the proposed medians in Linda Vista Road through the Chesterton Housing area are completed and

maintenance is assumed by the District. At that time, Zone 3 will be assigned a Location Factor of 1.0 similar to Zone 1.

Table 3 summarizes the proposed Location Factors for the three zones within the District.

TABLE 3: Location Factors by Zone

Zone	Location Factor	
	FY 2010 ⁽¹⁾	Max. Authorized
Zone 1	1.00	1.00
Zone 2	0.50	0.50
Zone 3	0.50	1.00

⁽¹⁾ FY 2010 is the City's Fiscal Year 2010 which begins July 1, 2009 and ends June 30, 2010.

Equivalent Benefit Units (EBUs)

As described above, the number of Equivalent Benefit Units (EBUs) attributable to each parcel in the District has been calculated, based on the preceding factors, as follows:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$$

Based on the above formula, the EBUs calculated for each property, can be found in the Assessment Roll (Exhibit C).

Summary Results

The District Boundary is presented in Exhibit A.

An estimate of the costs of the improvements provided by the District is included as Exhibit B to this report.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2010 District assessment for each parcel were calculated and are shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2010 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

AECOM USA, INC.

Eugene F. Shank, PE

C 52792

Carolyn R. Crull

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2009.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the ____ day of _____, 2009.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as CITY ENGINEER of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram was recorded in my office on the ____ day of _____, 2009.

Afshin Oskoui, CITY ENGINEER
CITY OF SAN DIEGO
STATE OF CALIFORNIA

EXHIBIT A



SCALE: 1"=1000'

BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK
OF THE CITY OF SAN DIEGO, STATE OF
CALIFORNIA, THIS ____ DAY OF _____,
1998.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP
SHOWING PROPOSED BOUNDARIES OF THE
LINDA VISTA RD LANDSCAPE MAINTENANCE
DISTRICT, CITY OF SAN DIEGO, STATE OF
CALIFORNIA, WAS APPROVED BY THE CITY
COUNCIL AT A REGULAR MEETING THEREOF,
HELD ON THE ____ DAY OF _____, 1998,
BY ITS RESOLUTION NO. _____.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY
COUNCIL OF THE CITY OF SAN DIEGO ON
THE LOTS, PIECES, AND PARCELS OF LAND
SHOWN ON THIS ASSESSMENT DIAGRAM.
SAID ASSESSMENT WAS LEVIED ON THE
____ DAY OF _____, 1998, SAID
ASSESSMENT DIAGRAM AND THE ASSESSMENT
ROLL WERE RECORDED IN THE OFFICE OF THE
SUPERINTENDENT OF STREETS AND
ON THE ____ DAY OF _____, 1998,
ON THE ____ DAY OF _____, 1998,
REFERENCE IS MADE TO THE ASSESSMENT
ROLL RECORDED IN THE OFFICE OF THE
SUPERINTENDENT OF STREETS FOR THE
EXACT AMOUNT OF EACH ASSESSMENT
LEVIED AGAINST EACH PARCEL OF LAND
SHOWN ON THIS ASSESSMENT DIAGRAM.

NOTE:
FOR A DETAILED DESCRIPTION OF THE LINES
AND DIMENSIONS OF LOTS OR PARCELS SHOWN
ON THIS MAP, REFER TO THE COUNTY ASSESSOR'S
MAPS WHICH SHALL GOVERN WITH RESPECT TO
ALL DETAILS CONCERNING THE LINES AND
DIMENSIONS OF SUCH LOTS OR PARCELS.

LEGEND:

- DISTRICT BOUNDARY
- ZONE BOUNDARY
- PARCEL LINES
- 12345678 DIAGRAM NUMBER



CITY OF
SAN DIEGO

LINDA VISTA ROAD LANDSCAPE MAINTENANCE DISTRICT

W.O. _____ DATE: _____ REVISIONS: _____

EXHIBIT B

EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves

Linda Vista Community - Fund 70242

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 BUDGET
BALANCE FROM PRIOR YEAR	\$ 93,254	\$ 122,044	\$ 148,759
REVENUE			
Assessments	\$ 150,000	\$ 150,080	\$ 137,608
Interest	\$ 3,100	\$ 3,300	\$ 4,000
Environmental Growth Fund	\$ -	\$ -	\$ -
Gas Tax Fund	\$ 13,847	\$ 13,870	\$ 13,881
General Fund	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 166,947	\$ 167,250	\$ 155,489
TOTAL BALANCE AND REVENUE	\$ 260,201	\$ 289,294	\$ 304,248
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM	\$ -	\$ -	\$ -
OPERATING EXPENSE			
Personnel	\$ 22,803	\$ 23,372	\$ 22,750
Contractual	\$ 104,000	\$ 106,000	\$ 126,981
Incidental	\$ 19,920	\$ 20,961	\$ 21,535
Utilities	\$ 24,476	\$ 23,868	\$ 30,893
TOTAL OPERATING EXPENSE	\$ 171,199	\$ 174,201	\$ 202,159
TOTAL EXPENSES	\$ 171,199	\$ 174,201	\$ 202,159
RESERVE			
Contingency Reserve	\$ 89,002	\$ 115,093	\$ 102,089
TOTAL RESERVE	\$ 89,002	\$ 115,093	\$ 102,089
BALANCE	\$ (0)	\$ 0	\$ 0
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 260,201	\$ 289,294	\$ 304,248

EXHIBIT C

Due to the size of the Assessment Roll (Exhibit C), only limited copies are available. Please contact the City of San Diego, Park & Recreation Department, Open Space Division, Maintenance Assessment Districts Program at (619) 685-1350 to review the Assessment Roll.